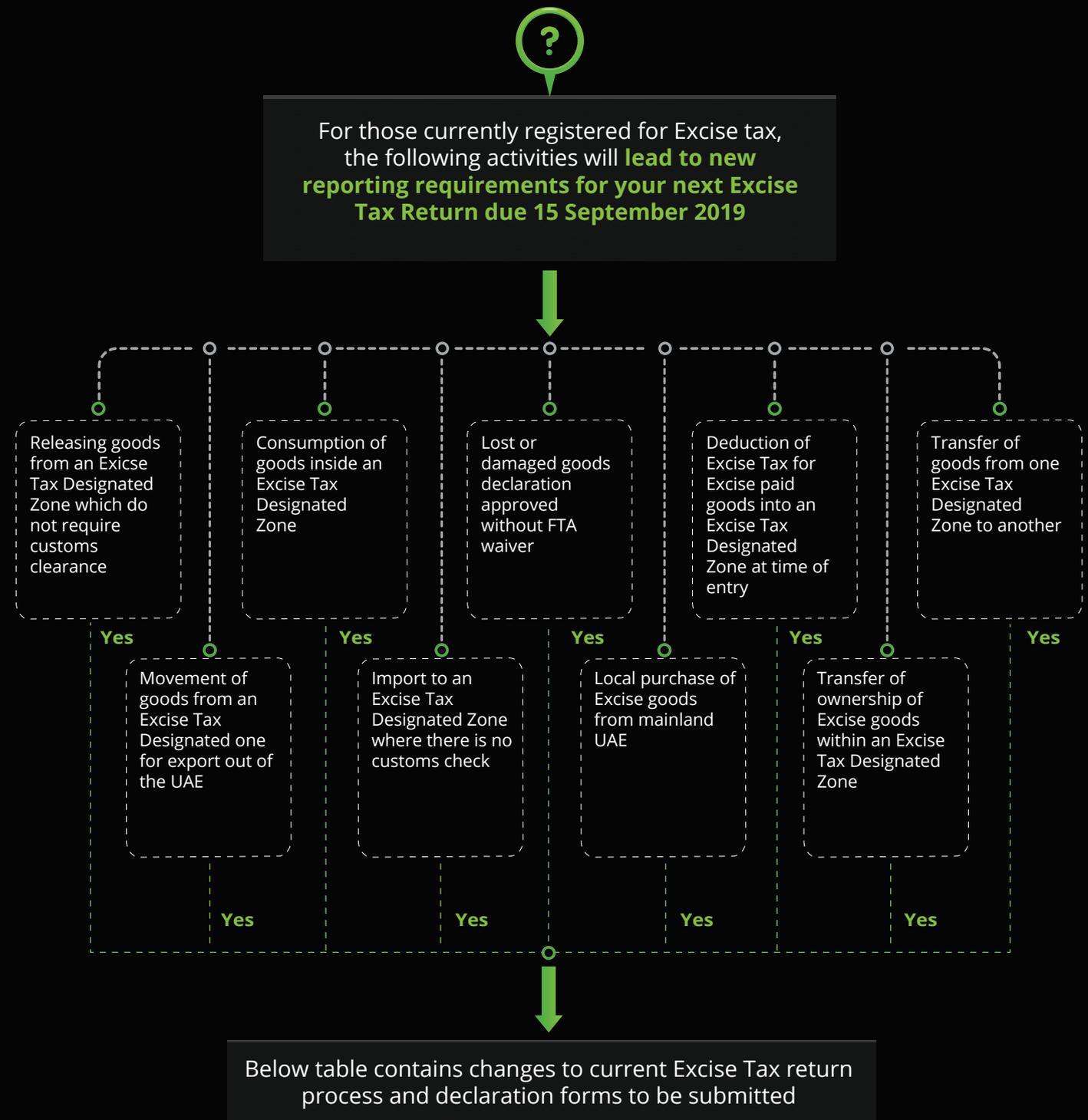


Will you need to follow new Excise Tax compliance procedures for your next Excise Tax return?

The Federal Tax Authority (FTA) of the United Arab Emirates (UAE) has released updated Excise Tax Guides introducing new Excise Tax reporting requirements and declarations. This has significantly impacted the existing Excise Tax compliance processes. These changes are to take effect immediately and your next Excise Tax return due on 15 September 2019 is to be prepared and submitted to the FTA as per the new reporting requirements and declarations. The below sets out some of the key considerations for your business:



Forms and procedures

Excise Return		New form	Updated procedures for Excise Tax	New
Excise due on importations	Box 1	EX201	Excise goods for customs clearance, on Import. For use by importers and taxable persons who are importing requiring customs clearance	No
Excise due on production	Box 2	EX202B	Producer declaration. For use by taxable persons who produce Excise goods. To be filed at the end of each tax period	No
Excise due on release of goods from a designated zone (no customs clearance required)	Box 3	EX202A	Designated zone reporting. For use by importers and taxable persons who are releasing goods from a DZ which do not require customs clearance, to be filed when goods released	Yes
		EX202A	Designated Zone Reporting. For use by taxable persons who have consumed goods inside a Designated Zone, to be filed every time goods are consumed	Yes
		EX203B	Lost and damaged declaration approved without waiver. For use by taxable persons whose Excise goods are lost or destroyed/damaged inside a Designated Zone, to be filed when goods are impacted. Warehouse keeper must approve from for consideration by FTA for waiver of Excise liability	Yes
Excise due on release from designated zone	Box 4	EX201	Excise goods for customs clearance, on release from designated zone. For use by importers and taxable persons who are releasing goods from designate zone requiring customs clearance	No
Excise due on stockpiling	Box 5		Manual entry, no declaration	
Total Excise	Box 6		Total of Box 1 to 5	
Total Excise deductible	Box 7	EX202A	Designated zone reporting. For use by taxable persons entering excise paid goods into a designated zone at time of entry	Yes
		EX202A	Deductible declaration. For use by taxable persons to claim deduction on tax already paid or for amounts of Excise Tax paid to the FTA in error, to be filed at the end of each tax period	No
Total Excise payable	Box 8		Box 6 less Box 7	

New form	Declarations not impacting on Excise Return	New
EX202A	Designated Zone Reporting. Transfer goods to another designated zone. For use by taxable persons who will move goods from one designated zone to another, filed on movement	Yes
	Designated Zone Reporting. Transfer goods for export. For use by taxable persons moving goods from a designated zone for export out of the UAE, to be filed per export	Yes
	Designated Zone Reporting. Import to designated zone where there is no customs check. For use by taxable persons who will import goods directly into designated zones that do not require customs clearance, to be filed per import	Yes
EX203A	Local purchase form. For use by taxable persons who have purchased excisable goods where tax has already been paid, to be filed whenever such purchases are made	Yes
EX203C	Transfer of ownership within a designated zone. For use by taxable persons who have sold Excise goods within designated zones that do not require customs clearance to another registered taxable person. To be filed when purchase made	Yes

How can Deloitte help?

The new changes may be difficult to navigate, but Deloitte can provide you with the support that you need in the following capacity:

- We provide direct guidance to enable you to easily understand your new compliance obligations
- We help you assess your current processes with the aim to identify the necessary changes
- We assist with designing and implementing process enhancements which will allow you to implement fit for purpose processes as a long term solution
- In the meantime, we can support you in implementing interim solutions so that you can prepare and submit your next Excise Tax returns on time whilst fully complying with the new reporting requirements

Deloitte contacts

For further guidance and support, please get in touch with your existing Deloitte point of contact or our Excise Tax experts listed below.



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